

IN THE CLAIMS

*The status of the claims as presently amended is as follows:*

1-3. (Canceled)

4. (Previously Amended) A semiconductor device exhibiting a high breakdown voltage, the semiconductor device comprising:

a semiconductor substrate of a second conductivity type;

a first region of a first conductivity type formed selectively in the surface portion of the semiconductor substrate;

a second region of the second conductivity type formed selectively in the surface portion of the semiconductor substrate;

a third region of the first conductivity type formed selectively in the surface portion of the first region;

the second region and the third region being spaced apart from each other;

a fourth region of the first conductivity type formed selectively in the surface portion of the second region;

an offset region of the second conductivity type formed selectively in the surface portion of the first region between the second region and the third region;

a first insulation film on the offset region;

a gate electrode above the extended portion of the second region extending between the fourth region and the first region with a gate insulation film interposed between the extended portion of the second region and the gate electrode;

a first main electrode on the fourth region; and

a second main electrode on the third region;

wherein the offset region comprises a plurality of sub-regions aligned between the second region and the third region, the impurity concentrations of the sub-regions being different from each other, and

wherein the offset region becomes a depletion layer when the device is turned OFF.

5. (*Previously Amended*) The semiconductor device according to Claim 4, wherein the depths of the sub-regions of the offset region are different from each other.

6. (*Original*) The semiconductor device according to Claim 4, wherein the gate electrode is extended onto the first insulation film.

7. (*Canceled*)

8. (*Original*) The semiconductor device according to Claim 4, wherein the impurity concentration of the sub-region on the side of the second region is higher than the impurity concentration of the sub-region on the side of the third region.

9. (*Canceled*)

10. (*Original*) The semiconductor device according to Claim 5, wherein the diffusion depth of the sub-region on the side of the second region is deeper than the diffusion depth of the sub-region on the side of the third region.

11. (*Canceled*)

12. (*Original*) The semiconductor device according to Claim 4, wherein the impurity concentration of the sub-region is the concentration of an impurity of the second conductivity type.

13. (*Canceled*)

14. (*Previously Amended*) The semiconductor device according to Claim 4, wherein the surface impurity concentration of the offset region of the second conductivity type is changed by adding

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an impurity of the first conductivity type, the amount thereof being less than the amount of the impurity of the second conductivity type in the offset region.

15-28. (*Canceled*)